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Contents.

CURRENT TOPICS	139	NEW ORDERS, &c.	143
THE ENFORCEMENT OF RESTRICTIVE COVENANTS AS BETWEEN LESSEES ..	141	LEGAL NEWS	147
REVIEWS	143	WINDING UP NOTICES	148
CORRESPONDENCE	143	CREDITORS' NOTICES	148
		BANKRUPTCY NOTICES	148

Cases Reported this Week.

In the Solicitors' Journal.

Barber v. Mexican Land, &c., Co.	145
Cross and Others (Appellants) v. Assessment Committee of West Derby Union (Respondents)	146
John Scott, jun. (Deceased), Re	147
Lady Bateman v. Faber and Others ..	145
Lord Stanley of Alderley v. Wild & Son	145
Stead, Re. Whitham v. Andrew	146

In the Weekly Reporter.

An Arbitration between Pearson and T'Anson and Another, In re Attorney-General v. Hughes	154
Campbell v. Gillespie	151
Gordon v. Street	158
Lane v. Rendall	153
Oakville Steamship Co. v. Holmes and Others	152
Tallerman v. The Dowsing Radiant Heat Co. (Limited)	149
Thiery v. Chalmers, Guthrie, & Co. ...	148

CURRENT TOPICS.

MR. A. GWYNNE JAMES, LL.B., barrister, has been appointed Judge of County Courts (Circuit No. 7) in place of Judge FROULKES, resigned. MR. JAMES is a son of Mr. JOHN GWYNNE JAMES, solicitor, of Hereford, and is recorder of that city. He was called to the bar in 1881.

WE PRINT elsewhere an order of transfer of five actions from Mr. Justice NORTH, twenty-four actions from Mr. Justice STIRLING, and thirty-eight actions from Mr. Justice BYRNE to Mr. Justice COZENS-HARDY for the purpose only of hearing or of trial.

WE RECENTLY invited information as to whether there is any solicitor now in practice who was admitted before 1831, and Mr. F. K. MUNTON has kindly informed us that Mr. JOHN MOURILYAN, an English solicitor practising in Paris, was admitted in 1827. He is in the *Law List* for 1899. It will be rather curious if the father of the profession is resident and in practice abroad. Now can anyone tell us whether there is any practising solicitor who was admitted before 1827?

THE RETIREMENT is announced of Mr. PETER WILLIAMS from the firm of FRESHFIELD & WILLIAMS, after more than thirty years' active participation in the business. He was admitted in 1868, and, we believe, in or about the following year joined the firm. He will be followed into his well-earned retirement by many good wishes. We understand that, as from the 1st inst., the name of the firm will be "FRESHFIELDS." Since Mr. J. W. FRESHFIELD and Mr. JOSEPH KAYE (then solicitors to the Bank of England) first occupied the old offices in Bank Buildings, in 1809, the changes in the firm, except by reason of death, have been few; and as we pointed out some time ago, their tenure of these offices for eighty-eight years, until they moved into the Old Jewry, was probably unequalled in point of length among London solicitors.

WE PRINT elsewhere a set of new rules under the Companies (Winding-up) Act, 1890, a draft of which was published about two months ago. The rules are to be known as the rules of

1899, and they came into operation on the 1st inst. They deal with arrests and execution of process under the jurisdiction in winding up, matters which, so far as county courts were concerned, were left by the rules of 1890 to the general provision of rule 20, under which it was the duty of the high bailiff "to execute warrants and other process." The new rules enable every court having jurisdiction in winding up to enforce an order made under such jurisdiction as if it were made in the exercise of its ordinary jurisdiction, and the order, if made by a county court, may be enforced not only by the court making it, but also by any other court, whether such latter court has jurisdiction in winding up or not. Similarly, warrants of arrest issued under the winding up jurisdiction by a court other than the High Court can be sent for execution to any other court (other than the High Court) within the jurisdiction or district of which the person wanted shall then be or be believed to be. The rules further prescribe the prison to which a person when arrested is to be conveyed, and they provide for the custody and production of persons arrested under sections 115 and 118 of the Companies Act, 1862, and rule 76 of the rules of 1890—that is, persons suspected of having in their possession any property of the company, or deemed by the court capable of giving information concerning the affairs of the company, who fail to appear to a summons (section 115); contributories intending to abscond or concealing their property (section 118); and persons making default in attending for public examination (rule 76).

THE OUTBREAK of war usually raises the vexed question as to what articles are to be regarded as contraband of war, and the commerce between the South African Republic and Europe seems likely to bring the question into prominence in connection with the present struggle. As to some articles, such as arms, ammunition, and military equipment generally, there is no doubt as to their contraband nature. They are intended necessarily for the assistance in war of the nation to which they are sent. Other articles, on the contrary, are of an essentially peaceable nature and can never become contraband. The difficulty lies with the middle class, which comprises articles ordinarily used in peace but which are also useful for purposes of war. Of these, provisions have in times past formed the most important example, but under modern conditions railway materials have also to be considered. A hundred years ago Great Britain, as is well known, asserted the right to treat corn and other provisions sent to French ports as contraband of war and that the right was recognized by the courts of this country sufficiently appears from the judgment of Sir W. SCOTT in *The Jonge Margaretha* (1 C. Rob. 189), where cheeses taken in a neutral bottom to Brest and intended for the use of French ships of war were held to be contraband. In order, however, not to press too harshly on neutral trade, a practice grew up of abstaining from confiscating such goods and exercising only a right of pre-emption. In *The Haabet* (2 C. Rob. 174) the same eminent judge, after referring to the former rule of confiscation, said: "A more mitigated practice has prevailed in later times of holding such cargoes subject only to a right of pre-emption—that is, to a right of purchase upon a reasonable compensation to the individual whose property is thus diverted," and an express provision to this effect was inserted in the treaty of November, 1794, between this country and the United States, by article 18 of which the subject of contraband of war was regulated. The fact, therefore, that food and railway material may be treated as contraband of war, and the terms on which they can be taken from neutrals, appear to be sufficiently settled. Whether in any given case they are to be so treated depends entirely on the circumstances, but it can hardly be doubted that they are contraband if their probable object is to support or assist the hostile forces in the prosecution of the war.

TRASON is happily so rare an offence nowadays that many of the leading text-books on criminal law do not treat of that most serious crime at all. This rarity makes a proclamation like that recently issued by Her Majesty almost startling. It recites that it is "expedient and necessary" to warn all subjects of

their duties and obligations towards their sovereign, and then specifically warns them not to enlist in the military service of either of the hostile States, nor in any way to "aid, abet, or assist" these States in the prosecution of hostilities, nor to trade with the people of these States. The most important statute on the subject of high treason is 25 Edward 3, st. 5, c. 2, which describes various acts which constitute the crime. In the present state of affairs the provision which is most likely to form the basis of an indictment is that which declares any man guilty of treason if he "be adherent to the King's enemies in his realm, giving to them aid and comfort in the realm or elsewhere." Now, it is clear that a person actually taken fighting on the Boer side is adherent to the Queen's enemies giving them aid. Hence, if it is true that a deserting sergeant-major of the Royal Engineers was taken prisoner recently while fighting against Her Majesty's troops, this man may be indicted under the statute, and may be tried, it is submitted, at the Central Criminal Court; for the offence is complete if the enemy be aided "in the realm or elsewhere." The offence, however, which is most likely to be dealt with under this provision of the statute is the sending to the enemy of arms, money, food, or intelligence. To do any of such things is treason, and it has been held that the crime is complete although such arms, money, food, or intelligence is intercepted and never reaches the enemy. The effect of the statute as to treason by adhering to the Queen's enemies is thus stated by Sir JAMES STEPHEN: "Everyone commits high treason who, either in the realm or without it, actively assists a public enemy at war with the Queen." It seems clear from this that it is treason, not only to supply weapons, but to supply food which will have the effect of enabling the enemy to continue to oppose the Queen's forces. It is apparently the fact that there are certain subjects of the Queen who are ready, for purposes of gain, to trade with the enemy. It is not improbable that some are capable even of furnishing weapons of war. No consideration is due to such men. To those, however, who supply food and such like it is perhaps fair to give ample warning. This warning they have had. Now if they offend they do so with open eyes, and run the risk of being tried for a crime for which the punishment is death.

A VERY singular case of failure to perform a contract for the purchase of land was decided by COZENS-HARDY, J., in *Cornwall v. Henson* (1899, 2 Ch. 710). By an agreement dated in August, 1892, the plaintiff agreed to purchase from the defendant some five acres of land in Essex for £150. A sum of £40 was paid at once, and the balance was to be paid by certain specified instalments. Upon default being made in payment of the instalments, the defendant was to be at liberty to resell the land, and retain the unpaid instalments out of the purchase-money. The plaintiff entered into possession of the land and attempted to cultivate it, but he failed to make it pay, and ultimately he left the neighbourhood, and could not be traced. At this time only one instalment remained unpaid, and the land was not then worth the total amount which had been paid on it. The defendant, being unable to obtain payment of the last instalment, attempted to sell the land, but, failing in this, he let it to a tenant, the tenant to be at liberty to build a house and to have the option of purchase at any time during the term. The tenant built the house accordingly and went into occupation. The last payment by the plaintiff had been made in August, 1895, and he had last been heard of in October, 1896. The land was let by the defendant in March, 1898. In June of the same year the plaintiff reappeared, and, finding a house upon the land which he still professed to regard as his own, he proposed now to pay the final instalment and complete the purchase. Upon the defendant declining to proceed, he brought his action for specific performance, or, in the alternative, for the return of the purchase-money. The claim to specific performance was of course easily disposed of. The plaintiff in specific performance must, as COZENS-HARDY, J., observed, shew that he is, and always has been, ready and willing to perform his part of the bargain, and here the purchaser had not only been in default in the payment of the last instalment of the purchase-money, but had forfeited any right he had by his delay in

taking proceedings. But the claim to return of the paid instalments raised a more difficult question. It is clear that when money has been paid as a deposit it is forfeited upon the failure of the purchaser to carry out his contract, and this result follows, notwithstanding that the sum paid by way of deposit is also to be treated as a part payment of the purchase-money: *Howe v. Smith* (27 Ch. D. 89). But is the vendor, upon the purchaser repudiating the contract, entitled in the same way to retain any sums that may have been paid on account of the purchase money? Where there has been no part performance of the contract it may be that this could not be done, as there would then be a total failure of the consideration in respect of which the money was paid. But in the present case the purchaser had been in possession, and had had the enjoyment of the contract, only giving up the land when he found that it was no good to him. Under these circumstances it is not surprising that COZENS-HARDY, J., held that he had in fact repudiated the contract, and that he must bear the consequences of such repudiation in the loss of the purchase-money which he had paid. Since the plaintiff while paying his instalments was having the enjoyment of the land, there was no reason for treating them as money received by the defendant for his use.

THE QUESTION of what constitutes a fraudulent preference so as to avoid a payment made prior to bankruptcy under section 48 of the Bankruptcy Act, 1883, or prior to winding up under section 164 of the Companies Act, 1862, is frequently a difficult one, and the decision of WRIGHT, J., in *Re W. Blackburn & Co.* (1899, 2 Ch. 725) is a useful commentary upon the rule established in *New, Prince, & Garrard v. Hunting* (1897, 2 Q. B. 19; in the House of Lords, *Sharp v. Jackson*, 1899, A. C. 419). Where the payment is made substantially with the object of preferring a particular creditor then the provision of the bankruptcy law applies and the money has to be refunded; but where the motive actuating the debtor is different—where, for instance, he is under liability and makes the payment to avert threatened proceedings—the payment is valid notwithstanding that one creditor is in fact preferred over the rest. In *New v. Hunting* a debtor had committed breaches of trust, and shortly before his bankruptcy he conveyed property to trustees upon trusts for making good those breaches. It appeared that his real object in doing this was to shield himself from the proceedings to which his conduct had exposed him, and it was held, accordingly, both in the Court of Appeal and the House of Lords, that there was no fraudulent preference. The preference at which the law is aimed, according to the judgment of Lord HALSBURY, C., is a voluntary decision to pay one creditor and to leave another unpaid; but the decision is not voluntary in this sense when the debtor is endeavouring to save himself from a possible criminal prosecution. "It becomes then no longer a voluntary act, but an act under pressure—pressure not the less because it is upon his own mind and his own consciousness—from an apprehension of what will happen if bankruptcy takes place." But from pressure of this kind, which arises from the imminence of a liability, either actual or supposed, it is necessary to distinguish the pressure which is due simply to a man's desire to satisfy his own notion of what is right and honourable. Such pressure has been held in two recent cases not to justify a payment which is in fact a preference. In *Re Fletcher* (9 Morr. 8) the return of goods to an unpaid vendor was held to be a fraudulent preference, notwithstanding that it was done for the purpose of avoiding the hardship which would ensue upon bankruptcy. "In my opinion," said VAUGHAN WILLIAMS, J., "the obligation which the debtor conceives that he is satisfying must be an obligation which appears to him—whether in fact it is so or not—legally binding on him." And the same judge acted upon the same rule in *Re Vingos and Davies* (1 Man. 146), where the debtor had made a payment under the sense of moral obligation to indemnify the creditor whom he was preferring. "If," said the learned judge, "a debtor makes a payment under the belief that he is under a legal obligation to make it, that will prevent the payment being a fraudulent preference; but doing so under a sense of honour or moral obligation alone will not, any more than a mere motive of kindness." The recent case of *Re W. Blackburn & Co.* (*supra*) before WRIGHT, J., was

of a similar nature. By the insolvency of a company a firm of brokers stood to lose some £900 upon a transaction in respect of which they would only make a commission. The directors thinking this unfair to the brokers, handed them certain securities. The principal director stated in examination that he did this to satisfy his conscience. Following the two decisions last referred to, WRIGHT, J., held that a payment so made was in effect made simply to prefer the creditor, and was accordingly invalid within the provisions in question.

AN INTERESTING article by Mr. EDWARD MANSON in the current number of *Journal of the Society of Comparative Legislation* deals with the Homestead Acts in operation in the colonies, legislation to which we have nothing equivalent in this country. We have the maxim, indeed, that an Englishman's house is his castle, but we have not carried the security of his house so far as to save it from the claims of creditors. In the colonies the desire of attracting settlers and of inducing them to take up their permanent abode on the land has given rise to a different policy, and Mr. MANSON enumerates the provinces of Quebec and Ontario, Manitoba, New South Wales, South Australia, New Zealand, Queensland, and West Australia as colonies where the Homestead legislation has been introduced. The aim of the legislation is to guarantee security of tenure to the *bona fide* settler, and to this end, says Mr. MANSON, the Acts give him and his family (1) protection against creditors, and (2) they create a statutory settlement in favour of the wife and children—in substance, an estate tail. History shows with sufficient clearness the hard struggle which the small proprietor has to make a living out of his land and his liability to sink beneath a load of debt. In this country the small proprietor as a class hardly exists, but in the colonies it should be different, and under the Homestead Acts the small farmer may rely upon retaining his farm however disastrous the times may have been for him. In the province of Quebec, for instance, every settler upon public lands who has received letters patent for his land, holds it up to 200 acres, together with the buildings, mills, &c., as a homestead; and no such homestead during the life of the original grantee, of his widow, and of his, her, or their children and descendants in the direct line, is liable to be seized for any debt whatever. The exemption also extends to a long list of moveables necessary for working and stocking the farm as well as for the comfort and maintenance of the occupants. We are hardly likely to see any such legislation applied to English homes, but the question suggests itself whether our existing very limited exemption from execution and distress might not be placed upon a more liberal basis.

THE ENFORCEMENT OF RESTRICTIVE COVENANTS AS BETWEEN LESSEES.

THE recent decision of KEKEWICH, J., in *Ashby v. Wilson* (48 W. R. 105) shows in an interesting manner the limitation which is to be placed upon the right to sue in respect of a covenant entered into primarily for the benefit of a lessor. By a lease dated in November, 1893, A. let to B. one of a terrace of six shops (No. 3) for a term of twenty-one years, and B. for himself, his executors, administrators, and assigns, covenanted with A., his executors, administrators, and assigns, that he would use the premises for the business of a fruiterer, greengrocer, and corn chandler only. A., on his side, covenanted with B. that he would not during the continuance of the demise let any of the other houses in the terrace for the purposes of those trades. In August, 1898, B. assigned his interest in the premises to C. By a lease dated in January, 1897, A. let another of the houses in the terrace (No. 1) to D. for a term of thirty-three years, and D. entered into a similar restrictive covenant, with A., the trade to which D. confined himself being that of an oil, colour, and Italian warehouse. C., however, alleged in the present action, which was brought by him against A. and D., that D. was carrying on the trade of a fruiterer, greengrocer and corn chandler, and he claimed an injunction to restrain A. from permitting No. 1 to be used for the purposes of these

trades in contravention of the covenant by A. in the lease of November, 1893, and also an injunction to prevent D. from using the same premises for the purpose of such trades.

The case raised a question of fact as to whether D. was carrying on any of the trades of a fruiterer, greengrocer, or corn chandler, and on this KEKEWICH, J., found in favour of the plaintiff. D. was carrying on all three businesses, and there had therefore been a violation of the arrangement on the faith of which the lease of No. 3 was taken. Did the covenants, then, which were contained in the respective leases afford to C. any remedy? The covenants to which he was entitled to look were the covenant by A. in the lease of No. 3 that A. would not let any of the other shops for the specified businesses, and the covenant by D. in the lease of No. 1 that D. would use his premises for the business of an oil, colour, and Italian warehouseman. The former of those covenants, however, was easily disposed of. A. so far from violating his covenant not to let other shops for the purposes of the trades appropriated to No. 3, had expressly inserted in the lease of No. 1 a suitable restrictive covenant. He had accordingly done his duty in regard to the subsequent letting of No. 1, and he had committed no breach of his covenant contained in the lease of No. 3. The real question, therefore, was whether C. could either directly or indirectly take advantage of the restrictive covenant entered into by D. in his lease of January, 1897.

At first sight the case seems to be one in which the one lessee ought to have a direct remedy against the other. There was a common lessor, and there was what appears to have been an arrangement for the use of the various shops for different businesses. In the case of a common building scheme it is well settled that covenants entered into in pursuance of the scheme enure for the benefit of all the persons interested, although there may be no direct obligations between them, and the same principle seems to apply in any case where property is held by various persons under a general scheme as to the use of its different parts. The law on the subject is clearly expressed in the judgment of HALL, V.C., in *Renals v. Cowlishaw* (9 Ch. D. 125), which was quoted with approval by Lord MACNAGHTEN in *Spicer v. Martin* (14 App. Cas., p. 24). Where it is the intention that each one of several purchasers (or lessees) shall be bound by and shall, as against the others, have the benefit of the covenants entered into by all, then each is entitled to the benefit of the covenants; and the right exists not only where the parties execute a mutual deed of covenant, but wherever a mutual contract can be sufficiently established. For the principle to apply, however, it is essential that the common scheme should be in existence when the property is first dealt with, and that the various purchasers or lessees should purchase or take their premises upon the faith of obtaining the benefit of the covenants. In the present instance KEKEWICH, J., observed that there was no evidence to shew that there was any general scheme upon the footing of which obligations could be raised as between the various lessees, and the above principle, accordingly, was inapplicable. When the lease of No. 3 was granted it appears that the lessee was content to rest solely upon the covenant by the lessor that other premises should not be leased in contravention of the first lessee's rights. To protect himself he should have gone further and stipulated that he was to have the benefit of any restrictive covenants that might be entered into with the lessor.

It being thus settled that C. had no direct remedy against D. it remained to consider whether he had an indirect remedy by means of D.'s covenant with A. Under the lease of No. 3 no other premises were to be let for the purpose of the specified trades. In granting the lease of No. 1 A., as already observed, adhered to this arrangement and expressly stipulated that the specified trades should not be carried on upon No. 1. As there had been a breach of this stipulation by D. it clearly followed that A. had a right of action against D., and, had he so chosen, he could have obtained an injunction to restrain any further breach of covenant. The person really injured, however, was not A., who had the right of action, but C., who, as shewn above, had no right of action, and to afford him redress it was necessary that he should be able to avail himself of A.'s remedy—that is, that he should be entitled to call upon A. to enforce the covenant against D. Unfortun-

ately, however, *Kemp v. Bird* (25 W. R. 838, 5 Ch. D. 974) decides that a lessor is not a trustee of such a covenant for the lessee so as to entitle the lessee to call upon the lessor to enforce it for his benefit. In that case a lessor demised an eating-house for a term of twenty-one years, and he covenanted that he would not during the term let any house in the same street for the purpose of carrying on the business of an eating-house. Subsequently the lessor let the adjoining house for twenty-one years to another person, who covenanted not to carry on there any trade or business without the lessor's license. The first lease was assigned to K., and the second to G., and G., without the lessor's license, carried on the business of an eating-house. It was contended that the lessor was a trustee for K. of the covenant, the obligation of which lay upon G., and consequently that he was bound to enforce that covenant for K.'s benefit. But the Court of Appeal rejected the notion of the lessor being in such circumstances a trustee for the lessee. "There is no trusteeship," said JAMES, L.J., "between landlord and tenant that I am aware of, any more than there is between tenant and landlord"; and COTTON, L.J.: "I know of no authority for saying that under such circumstances as these a landlord is a trustee for his tenant in the sense that he must, at the request of the lessee, enforce a covenant against another lessee."

It is a little singular that, in view of this clear expression of the law, the matter was allowed to go by default, as it were, in *Fitz v. Iles* (1893, 1 Ch. 77). By a lease dated in 1890 premises were demised to FITZ, with a covenant that he would not use them for any other business than that of a coffee-house keeper, and the lessor covenanted not to let any shop in the same road as a coffee-house. In 1892 the same lessor demised other premises in the same road subject to a covenant against the use of them for a coffee-house. The second lessee was, it was alleged, committing a breach of this covenant, and the first lessee claimed an injunction against him and also against the lessor. The circumstances were therefore identical with those in *Kemp v. Bird*, and also in the present case of *Ashby v. Wilson*, but it does not seem to have occurred to anyone either at the bar or on the bench that there was any doubt as to the first lessee being entitled to enforce the covenant against the second lessee. No allusion was made to the point in the argument, and LINDLEY, L.J., in his judgment, said that the plaintiff's right to sue the second lessee for an injunction if he was breaking the covenant was not in question; and he observed that, since the lessor was a party, there was no technical difficulty. No allusion was made to *Kemp v. Bird*, or a discussion as to the effect of that case could hardly have been avoided, and the Court of Appeal must then have either followed or expressly overruled the previous decision.

Under these circumstances KEKEWICH, J., had to determine in *Ashby v. Wilson* whether *Kemp v. Bird* or *Fitz v. Iles* was to be accepted as the governing authority. As we have observed above, the point of there being a common building scheme had already been put aside as untenable, though the distinction between the present case and cases in which covenants have been held enforceable upon the basis of such a scheme is not very clear. It may well be that in *Fitz v. Iles* the rule referred to in *Martin v. Spicer* was regarded as conclusive of the lessee's right to sue another lessee taking subject to an analogous, but different, restrictive covenant. If this is so, then *Kemp v. Bird* would be virtually overruled by the extended efficacy recent decisions have given to covenants incidental to a common scheme under which different premises are held. There is nothing in *Fitz v. Iles*, however, to shew on what ground the lessee's right to sue was allowed, and it was natural, therefore, for KEKEWICH, J., on the present occasion to prefer the authority of *Kemp v. Bird*, where the question was fully discussed. He held, accordingly, that the first lessee had no right, either direct or indirect, to enforce the restrictive covenant into which the second lessee had entered.

On more than one occasion, says the *St. James's Gazette*, Lord Ludl w's amiability in interposing out of pity on a confused witness led to unforeseen results. A witness was once badgered about a denial of intoxication. The judge asked him kindly from the bench, "Did you say 'I was not drunk, sir'?" "I never said anything about you at all," was the unexpected reply.

REVIEWS.

BOOKS RECEIVED.

A Concise Treatise on the Law of Landlord and Tenant. By WILLIAM MITCHELL FAWCETT, Barrister-at-Law. Second Edition. By JOHN MASON LIGHTWOOD, Barrister-at-Law. With a Prefatory Note by the Author. Butterworth & Co.

The Statutes relating to the Registration of Births, Deaths, and Marriages. With Notes, Cases, and Appendices. By HERBERT DAVEY, Barrister-at-Law, and SYDNEY DAVEY, Barrister-at-Law. Hadden, Best, & Co.

Local Government Law and Legislation for the Year ended the 30th of September, 1899. Arranged and Edited by W. H. DUMSDAY, Barrister-at-Law. Hadden, Best & Co.

Journal of the Society of Comparative Legislation. Edited for the Society by JOHN MACDONELL, Esq., C.B., LL.D., and EDWARD MANSON, Esq. December, 1899. John Murray. Price 5s.

The Law relating to Casual Paupers. By SYDNEY DAVEY, Barrister-at-Law. Hadden, Best, & Co.

CORRESPONDENCE.

THE OLDEST SOLICITOR.

[To the Editor of the Solicitors' Journal.]

Sir,—I observe that you invite information anew on this interesting topic. Although I have retired from active practice and spend my winters abroad, I like to keep myself abreast of all matters affecting our profession. My friend Mr. Percy Marshall referred with natural pride to his veteran partner Mr. Hensman, enrolled as a solicitor as far back as 1835, but that gentleman is quite a youth compared to Mr. John Mourilyan, an English solicitor (practising in Paris) admitted in 1827! As appears on p. 1275 of the 1899 English Law List, he has taken out his certificate for the current year, and when I saw him in Paris he was hale and hearty. Up to last year my old friend Mr. Henry Dingwall, of Finsbury-circus, admitted about 1825, was, I believe, the Father of the profession, but since his death, which occurred recently, Mr. Mourilyan—so far as I know—occupies that position.

FRANCIS K. MUNTUN.

Grand Hotel Pujade, Amélie-les-Bains, Pyrénées Orientales, Dec. 29.

A CHANCE FOR THE BAR.

[To the Editor of the Solicitors' Journal.]

Sir,—The Colonel of the Inns of Court Volunteer Regiment is making an appeal to members of the legal profession to join the "Devil's Own," and there are doubtless many men who will seize readily the opportunity afforded of entering the regiment and showing their patriotism at the same time.

There is, however, another way in which the members of the barrister branch of the legal profession may make their patriotism manifest. A tax or certificate duty was imposed upon solicitors at the time of a bygone war, and solicitors have since long and patiently borne a burden to which in common justice they should not be exclusively subjected. At all events no good cause has ever been shewn why solicitors should be so heavily taxed, and why barristers should escape scot free.

Let the barristers, then, be called upon to contribute in revenue to the Government a duty similar in amount, and upon the same basis, as the solicitors. The Government needs it, the bar should be able to afford it.

HARVEY CLIFTON.

4, New-court, Lincoln's inn, Jan. 2.

At the Wiltshire Quarter Sessions, Lord Edmond Fitzmaurice, M.P., presiding, Sir Godfrey Lushington proposed a vote of condolence with the relatives of the late Lord Ludlow, who was for some years first chairman of the court. In doing so, he paid a high tribute to the personal qualities of Lord Ludlow. Mr. C. N. P. Phipps seconded; Mr. G. Prior Goldney, the chairman, and Mr. F. R. Y. Radcliffe also spoke. The vote was carried, and the grand jury added a vote of condolence.

Judge William Wynne Foulkes, who was appointed Judge of Circuit No. 7 in May, 1875, sat for the last time in the Birkenhead County Court on the 29th ult. There was a large legal gathering. Speaking for the bar, Mr. Collingwood Hope referred to the retiring judge as a patient, courteous, and courtly English gentleman, and said that they wished him leisure, health, and every happiness. Alderman Thompson, for the solicitors, endorsed Mr. Hope's remarks. His Honour, who was much affected, returned thanks, and said he had never begrudged time and patience to the humblest suitor.

NEW ORDERS, &c.

STATUTORY RULES AND ORDERS, 1899.

COMPANY, ENGLAND.—COMPANIES (WINDING-UP).

General Rules (Dated December 28, 1899) made by the Lord Chancellor with the concurrence of the President of the Board of Trade, pursuant to the Companies (Winding-up) Act, 1890.

Arrests, Commitments, and Execution of Process.

1. *Enforcement of Orders.* [20 (a).] (1) Every Order of a Court having jurisdiction to wind up a Company made in the exercise of the powers conferred by the Acts and Rules may be enforced by such Court as if it were a Judgment or Order of the Court made in the exercise of its ordinary jurisdiction.

(2) Every such Order of a County Court, and every process issued thereon, may be enforced, executed, and dealt with not only by such Court, but by any County Court, whether such County Court has or has not jurisdiction to wind up a Company, as if such Order or process were made or issued for the enforcement of a Judgment or Order made by such last-mentioned Court under its ordinary jurisdiction.

2. *To whom Warrants may be addressed.* [20 (b).] A Warrant of Arrest, or any other Warrant issued under the provisions of the Acts and Rules, may be addressed to such Officer of the Court, or to such High Bailiff or Officer of any County Court, whether such County Court has jurisdiction to wind up a Company or not, as the Court may in each case direct.

3. *Prison to which person arrested on Warrant is to be taken.* [20 (c).] Where the Court issues a Warrant for the arrest of a person under any of the provisions of the Acts or Rules, the prison (to be named in the Warrant of Arrest) to which the person shall be committed shall, unless the Court shall otherwise order, be the prison used by the Court in cases of Orders of Commitment made in the exercise by the Court of its ordinary jurisdiction.

4. *Execution of Warrants of Arrest outside ordinary jurisdiction of Court.* [20 (d).] Where a Warrant for the arrest of a person has been issued by a Court other than the High Court under any of the provisions of the Acts and Rules, the High Bailiff of the Court, or other Officer of the Court to whom the Warrant is addressed, may send the Warrant of Arrest to the Registrar of any other Court (other than the High Court) within the ordinary jurisdiction or district of which such person shall then be or be believed to be, with a Warrant annexed thereto, under the hand of the High Bailiff or Officer and Seal of the Court from which the Warrant originally issued, requiring execution of the Warrant by the Court to which it is so sent; and the Registrar of the last-mentioned Court shall seal or stamp the Warrant with the seal of his Court, and issue the same to the High Bailiff or other proper Officer of his Court, with an endorsement thereon in the Form 41B in the Appendix; and thereupon such last-mentioned High Bailiff or Officer may and shall in all respects execute the said Warrant according to the requirements thereof, and all constables and peace officers shall aid and assist within their respective districts in the execution of such Warrant.

5. *To what prison a person arrested is to be conveyed.* [20 (e).] (1) Where a person is arrested under a Warrant of Commitment issued under any of the provisions of the Acts and Rules other than sections 115 and 118 of the Companies Act, 1862, and Rule 76 of the Rules, he shall be forthwith conveyed in custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended, and kept therein for the time mentioned in the Warrant of Commitment, unless sooner discharged by the order of the Court which originally issued the Warrant of Commitment, or otherwise by law.

(2) *Production and custody of persons arrested under Companies Act, 1862, sections 115 and 118, and Rule 76.* [20 (f).] Where a person is arrested under a Warrant, issued under section 115 or section 118 of the Companies Act, 1862, or under Rule 76 of the Rules, he shall be forthwith conveyed in custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended; and the Governor or Keeper of such prison shall produce such person before the Court as it may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order, or such person shall be otherwise discharged by law. Provided that where any such person is conveyed to a prison other than the prison used by the Court which originally issued the Warrant, in cases of Orders of Commitment made by such Court in the exercise of its ordinary jurisdiction, the Court may by Order such person to be transferred to such last-mentioned prison; and on receipt of such Order the Governor or Keeper of the prison to which such person has been conveyed shall cause such person to be conveyed in proper custody to the prison mentioned in such Order, and the Governor or Keeper of such last-mentioned prison shall, on production of such Order and of the Warrant of Arrest, receive such person, and shall produce him before the Court, as it may from time to time direct, and shall safely

keep him until such time as the Court shall otherwise order, or such person shall be otherwise discharged by law.

6. *Interpretation.*] [20 (f).] (1) In these Rules the expression "the Rules" means the Companies (Winding-up) Rules, 1890, and all Rules subsequently made under the provisions of the Acts, and the expression "the Acts" means the Companies Acts, 1862 to 1893.

(2) *Citation and commencement.*] These Rules shall come into operation on the 1st day of January, 1900. They may be cited as the Companies (Winding-up) Rules, 1899, and shall be construed with and deemed to form part of the Companies (Winding-up) Rules, 1890; and each of these Rules may be cited with reference to those Rules by the number in square brackets set against the Rule at the commencement thereof. The Forms annexed to these Rules shall be deemed to form part of the Forms annexed to the Companies (Winding-up) Rules, 1890, and each of the forms annexed to these Rules may be cited with reference to the forms annexed to the Companies (Winding-up) Rules, 1890, by the number placed at the head of the Form.

Dated the 28th day of December, 1899.

(Signed)

HALSBURY, C.

I concur,

CHAS. T. RITCHIE,
President of the Board of Trade.

APPENDIX.

FORMS.

No. 1 [41A].

WARRANT TO REGISTRAR OF COURT IN WHOSE DISTRICT A PERSON AGAINST WHOM A WARRANT OF ARREST HAS BEEN ISSUED IS BELIEVED TO BE.

Whereas the Warrant of Arrest hereto annexed has been issued by this Court against the person named therein, namely,

of _____ under the

provisions of the Companies Acts and Companies (Winding-up) Rules, 1899, and he is outside the ordinary jurisdiction of this Court, and is believed to be within the jurisdiction or district of the Court of which you are the Registrar.

These are therefore to require you to cause the said Warrant to be executed within the ordinary jurisdiction of the _____ Court (*).

Dated this _____ day of _____, 19 _____.

(Signed) (†)

To the Registrar of the Court.

No. 2 [41B].

ENDORSEMENT OF WARRANT OF ARREST ISSUED BY A COURT TO WHICH THE SAME HAS BEEN SENT FOR EXECUTION BY THE COURT WHICH ORIGINALLY ISSUED IT.

To the Governor of the prison at (1)

Take notice that in accordance with the Companies (Winding-up) Rules, 1899, this Warrant of Arrest has been sent to and issued by me to the High Bailiff (or other Officer) of this Court, and that the person named in the Warrant, if apprehended within the jurisdiction thereof, is to be conveyed to the prison of this Court, and is to be there kept until otherwise directed by the Order of the Court which originally issued the Warrant of Arrest, or until discharged by that Court or otherwise by law.

Dated the _____ day of _____, 19 _____.

Registrar.

TRANSFER OF ACTIONS.

ORDER OF COURT.

Thursday, the 21st day of December, 1899.

Whereas, from the present state of the business before Mr. Justice North, Mr. Justice Stirling, Mr. Justice Byrne, and Mr. Justice Cozens-Hardy respectively, it is expedient that a portion of the causes assigned to Mr. Justice North, Mr. Justice Stirling, and Mr. Justice Byrne, should for the purpose only of hearing or of trial be transferred to Mr. Justice Cozens-Hardy; Now I, the Right Honourable Hardinge Stanley, Earl of Halsbury, Lord High Chancellor of Great Britain, do hereby order that the several causes and matters set forth in the Schedules hereto, be accordingly transferred from the said Mr. Justice North, Mr. Justice Stirling, and Mr. Justice Byrne, to Mr. Justice Cozens-Hardy for the purpose only of hearing or of trial, and be marked in the Cause Books accordingly. And this order is to be drawn up by the Registrar, and set up in the several offices of the Chancery Division of the High Court of Justice.

FIRST SCHEDULE.

From Mr. Justice NORTH.

Drost v Yates 1899 D 436 July 26
Nyburgh v Newton 1899 N 52 July 27

(*) Insert name of Court.

(†) To be signed by the High Bailiff or other proper Officer of the Court.
(‡) Insert name of prison of the Court to which the Warrant has been sent.

Golby v Gordon 1899 G 953 Aug 5
William v Rangeley 1898 W 628 Aug 5
Great Northern Ry Co v Great Northern and City Ry Co 1899 G 1,261 Aug 10

SECOND SCHEDULE.

From Mr. Justice STIRLING.

Clark v Anglo-American Construction Co ld 1897 C 4,143 Aug 3
Murray v Robert Arthur Theatres Co ld 1899 M 431 Aug 4
In re Ray Fish v Fish 1899 R 1,082 Aug 7
West Ham Central Charity Board v Company of Proprietors of East London Waterworks 1899 W 2,052 Aug 10
Davies v Link 1899 D 944 Aug 11
Jones v Blaisdell's Pencils ld 1899 J 306 Aug 11
Jones v Cooke 1899 J 716 Aug 11
Duplessis v Kellett 1899 D 586 Aug 11
Wharfedale Brewery Co ld v Bradley 1898 W 2,391 Aug 12
Brading v Clark 1899 B 134 Aug 12
Hunting v Hunting 1899 H 1,200 Aug 15
Burchett v Gladwin 1899 B 1,594 Aug 15
Billinghurst v Haywood 1899 B 147 Aug 15
Curtis v Baines 1898 C 1,431 Aug 16
Ind, Coope, & Co ld v Hamblin 1899 I 136 Aug 18
Campbell-Davys v Lloyd 1899 C 2,556 Sept 4
Consolidated Exploration & Finance Co ld v Martyn 1898 C 3,638 Sept 7
Liebig's Extract of Meat Co ld v Stacy & Co 1899 L 1,753 Sept 26
Stephens v Stephens 1899 S 49 Sept 26
Bottom v Lodge & Harper Co ld 1898 B 316 Sept 28
Bexhill Pier, Park & Land Co ld v Webb 1899 B 2,021 Nov 1
Simpson v McKeone 1898 S 1,437 Nov 1
Chaytor v Hill 1899 C 1,357 Nov 1
Hilton v Hallett 1899 H 2,223 Nov 2

THIRD SCHEDULE.

From Mr. Justice BYRNE.

Pannell v City of London Brewery Co ld 1899 P 1,261 Aug 11
In re Warner Warner v Warner 1899 W 2,054 Aug 17
Wahlin's Butter Patents Syndicate (in liquidation) v Brisco 1899 W 1,633 Aug 17
Conron v Burgess 1899 C 1,701 Aug 17
Stephenson v Yorke 1899 S 1,081 Aug 22
Richardson v Alton 1899 R 151 Aug 25
De Freville v Lloyd's Bank ld Lloyd's Bank ld v De Freville 1899 D 1,035 Sept 18
Hillier v Newman 1899 H 988 Oct 3
Hicks v Halford 1899 H 1,991 Oct 26
Phillips v Murrell 1899 P 1,243 Oct 27
In re Kern's Patent, No 294 of 1897 petition Oct 28
Christmas v Knowles 1899 C 767 Oct 31
Mansions Proprietary ld v Queen's College, Oxford 1899 M 652 Nov 1
Bennett v Stone 1899 B 2648 Nov 3
In re The Palace Co, Newcastle, ld Lundy v Palace Co, Newcastle, ld 1899 P 1440 Nov 6
Evans v Evans 1898 E 1512 Nov 6
Hammond v Price 1899 H 1518 Nov 9
Powell v Poole 1899 P 662 Nov 9
Hawkes v Leyton Urban District Council 1899 H 2503 Nov 13
Clegg v Whitechurch 1899 C 2,764 Nov 14
Clegg v Whitechurch 1899 C 2,790 Nov 14
Cocks v Cook 1899 C 2,482 Nov 15
Chalmers v Piccadilly Tyre Co ld 1899 C 2,403 Nov 16
Goldstein v Nichols 1898 G 2,674 Nov 16
Thomas v Lawrence 1899 T 886 Nov 17
Lambert & Butler ld v Hochschild 1899 L 1,352 Nov 20
Brighton Intercepting & Outfall Sewers Board v Burton 1899 B 2,000 Nov 21
Collins v Wilkins 1899 C 1,003 Nov 21
Tebb v Cave 1899 T 969 Nov 21
Clarke v Rumney 1899 C 1,466 Nov 24
Hucklesby v Hook 1899 H 1,255 Nov 25
Rooney v Stanton 1899 R 781 Nov 27
Foxon, Robinson & Co ld v Robinson Bros & Smith ld 1899 F 1,227 Nov 29
Blackburne v Hope-Edward 1899 B 2,908 Nov 29
J C & J Field ld v Wagel Syndicate ld 1899 J 1,599 Dec 2
In re the Trade Mark, 96,997, & Patents, Designs, &c Act motion Dec 5
Hewetson v Edwick 1899 H 837 Dec 5
Bowley v Bailey 1898 B 5,318 Dec 8

HALSBURY, C.

The following commission days have been fixed by the Lord Chief Justice and Mr. Justice Wills for the Winter Assizes on the Midland Circuit—viz.: Aylesbury, January 30; Bedford, February 2; Northampton, February 6; Leicester, February 10; Oakham, February 16; Lincoln, February 17; Derby, February 23; Nottingham, March 1; Warwick, March 7; Birmingham, March 13. The Lord Chief Justice goes on circuit alone until Nottingham is reached, when Mr. Justice Wills joins him. At the conclusion of business there the Lord Chief Justice returns to London and Mr. Justice Wills proceeds to Warwick alone, afterwards joining Mr. Justice Darling at Birmingham.

CASES OF LAST SITTINGS.

Court of Appeal.

LORD STANLEY OF ALDERLEY v. WILD & SON. No. 1. 15th Dec.

PREROGATIVE OF CROWN—RIGHT TO STAY PROCEEDINGS—RIGHT OF REMOVAL.

Appeal from an order of a Divisional Court consisting of Ridley and Darling, JJ. Lord Stanley of Alderley was the owner of the surface of land on a mountain called Holyhead Mountain in Anglesey, under a grant in fee in 1840, from the Crown, by which the mines, minerals, and quarries within, upon, or under the land were reserved to the Crown, with full power to the Crown and its assigns to enter upon, work, use, and enjoy the same as fully and effectually as if the grant had not been made. The Crown granted a lease of the minerals to Messrs. Wild, who erected on the surface of the land a building for storing dynamite for the purpose of working the quarries. Lord Stanley brought an action in the county court against Messrs. Wild claiming £1 damages for trespass and an injunction. On the 11th of July, 1899, the county court judge gave judgment in favour of Lord Stanley, and granted an injunction restraining Messrs. Wild from using the land as they had been doing. Messrs. Wild gave notice of appeal to the Queen's Bench Division. On the 12th of August, 1899, the Attorney-General filed an information against Lord Stanley asking for a declaration that the Crown, its lessees, agents, and servants, were entitled to work the minerals under the land, and for that purpose to do and exercise all such acts, powers and privileges upon or affecting the surface of the land as might have been done or exercised by the Crown's authority if the surface had not been granted by the deed, and for an injunction to restrain Lord Stanley from interfering by legal proceedings or otherwise with the exercise by the lessee or licensee of the Crown of the surface powers and privileges reserved by the deed, and that all proceedings for enforcing the order of the county court should be stayed. Upon application by the Crown the Divisional Court made an order directing the appeal in the county court action to be transferred to the Revenue side of the Queen's Bench Division, and that all further proceedings in the appeal should be stayed until after the hearing of the information. From this order Lord Stanley appealed. For the appellant it was contended that the Crown was not entitled by virtue of its prerogative right to have proceedings stayed after final judgment. The Crown's right to have proceedings in which it was interested stayed only applied to proceedings in which final judgment had not been obtained, and did not apply to an appeal. The following cases were referred to: *Cawthorne v. Campbell* (1 Anstr. 205), *Attorney-General v. Barker* (20 W. R. 509, L. R. 7 Ex. 177), *Attorney-General v. Constable* (27 W. R. 661, 4 Ex. D. 172), *Attorney-General v. St. Aubyn* (Wightw. 167), *Leonard v. Rogers* (cited in Wightw., at p. 204), *Yates v. Dryden* (Cro. Car. 589), *Attorney-General v. Hallett* (15 M. & W. 97).

THE COURT (A. L. SMITH and VAUGHAN WILLIAMS, L.JJ.) dismissed the appeal.

SMITH, L.J., said that the question whether it was within the prerogative of the Crown to have a cause in the county court, whatever its position in that court might be, removed to the Revenue side of the Queen's Bench Division was not seriously contested. The first part of the order of the Divisional Court was therefore right. With regard to that part of the order which directed that all further proceedings on the appeal from the county court should be stayed till after the hearing of the information, he held that the authorities showed that it was part of the prerogative of the Crown to have the action removed and stayed, and that the Crown should become the actor in the litigation involving its rights, and that this could be done after judgment.

VAUGHAN WILLIAMS, L.J., delivered a judgment to the same effect.—COUNSEL, *Haldane, Q.C.*, and *Bryn Roberts*; *Sir R. B. Finlay, S.G.*, and *Vaughan Hawkins*. SOLICITORS, *T. D. Jones*, for *T. R. Evans*, Holyhead; *The Solicitor to the Office of Works*.

[Reported by P. B. DURNFORD, Barrister-at-Law.]

High Court—Chancery Division.

BARBER v. MEXICAN LAND, &c., CO. Stirling, J. 7th and 8th Nov.; 20th Dec.

PRACTICE—JURISDICTION—POWER OF A CALIFORNIAN COURT TO AUTHORIZE A JUDGMENT CREDITOR TO SUE IN THE NAME OF A COMPANY IN AN ENGLISH COURT—MAINTENANCE.

This was a summons on behalf of the International Co. of Mexico, one of the plaintiffs, that the writ and subsequent proceedings in the action might be amended by striking out the name of that company as plaintiffs, on the ground that such name had been used without due authority. The question raised by the action was as to the jurisdiction of an American court to make an order authorizing a person, who had recovered judgment in that court against an American company, to bring an action in the name of that company in this country against an English company. The plaintiff company was incorporated under the laws of the State of Connecticut, U.S.A.; the defendant company was English, and registered under the Companies Act of 1862. By an agreement in writing, dated the 4th of May, 1889, made between the two companies, the plaintiff company agreed to sell and transfer all its property and undertaking to the defendant company, which undertook to pay and satisfy all the obligations, debts, and liabilities of the plaintiff company, and to indemnify the same in respect thereof. Later in 1889 one Bates brought an action in California against the plaintiff company, which duly

appeared, and on the 29th of November, 1892, Bates recovered judgment for a sum equivalent to £24,751 which still remained unsatisfied. On the 12th of December, 1892, Bates assigned to the plaintiff Barber his judgment and all sums to be recovered in respect thereof. On the 16th of March, 1896, in certain proceedings in the Californian court, an order was made whereby Barber was "authorized and empowered to institute any and all necessary and proper action or actions against the said Mexican Land and Colonization Co. (limited) in any and all proper courts, in his own name, or in the name of the said American company, to his use for enforcement of the said agreement of the 4th of May, 1889, and the recovery of the said judgment and the moneys due and to become due on the said judgment and claim"; and the order further appointed Barber receiver of the International Co. of Mexico, with full power to bring all actions and take all proceedings necessary and proper for the collection of the said judgment. The writ in the present action was issued on the 15th of June, 1896, Barber and the American company being plaintiffs, and the English company the sole defendant, the plaintiffs claiming specific performance by the defendant company of the agreement of the 4th of May, 1889, so far as might be necessary to enforce payment by the defendant company to Barber of his judgment debt, payment of the debt with interest, and damages for breach of the agreement. In 1897 the plaintiff company gave notice of motion (which was refused in 1898) in the American action for an order setting aside the order of 1896 on the ground (amongst others) of lack of jurisdiction. No further proceedings had been taken in the American action. The plaintiff company submitted that the American court had no power by American law to allow an execution creditor to do acts to levy execution here; an order of this sort, being ancillary to execution, can only be good in the jurisdiction in which it was granted; and the conduct of the plaintiff Barber amounted to maintenance. *Cur. adv. vult.*

STIRLING, J., after reciting the facts, said that upon them it must be taken that the order of March, 1896, relied on by Barber in opposing the summons, was properly made. But it did not in terms empower Barber to bring an action in the name of the plaintiff company in an English court; the plaintiff company contended that if he had been so empowered then the court of California had exceeded its powers, and for this contention it mainly relied on the reasons given by the learned judge who made the order in the judgment given by him on the application of the plaintiff company to set it aside. This judge found his authority in sections 714 and 720 of the Code of Civil Procedure of California, which sections fell under the second of two chapters (on "Proceedings Supplemental to Execution") of Title IX. of the Code ("On the Execution of the Judgment in Civil Actions"). As might be expected, these chapters provided for the obtaining execution of a civil judgment through courts and officers of courts whose proceedings were regulated by the Code—viz., the courts of the State of California, the district courts of the United States of America having jurisdiction within the State of California, and possibly other courts of the United States or of the individual states. In particular, section 720 seemed to his lordship to call for such limitation. The order of 1896 would therefore be perfectly valid and operative in all American courts whose proceedings were regulated by that Code, and it ought not to receive such a construction as would give it an effect beyond that authorized by the very enactment in pursuance of which it was made; therefore the "proper courts" mentioned in the order ought not to be read as including English courts. Indeed, the language of the learned judge in America seemed to indicate that he doubted whether he had power to authorize Barber to sue in the name of the plaintiff company in an English court. His lordship, after referring to the opinions of several American lawyers, said that it was not contended that Barber could, according to the practice of the English courts, maintain this action in his capacity as receiver. In his lordship's opinion an order ought to be made in accordance with the summons.—COUNSEL, *Jenkins, Q.C.*, and *Danckwerts*; *Upjohn, Q.C.*, and *Eustace Smith*. SOLICITORS, *John Broad*; *H. S. Holt*.

[Reported by W. H. DRAPEL, Barrister-at-Law.]

LADY BATEMAN v. FABER AND OTHERS. Kekewich, J. 29th Nov.

SETTLEMENT—CONSTRUCTION—MEANING OF "INCOME."

By an indenture dated the 26th of June, 1867, the rents and profits of certain property were settled, subject to a prior trust for the security of a certain loan, upon Lady Bateman for her life. The deed, however, contained a proviso that if at any time Lady Bateman were to "succeed to an income in her own right of £8,000 or more per annum . . . then and in such case the trust" thereinbefore mentioned on her behalf was to "absolutely cease and determine." After the determination of the trust in favour of Lady Bateman, the property was to be held in trust for Lord Bateman. The latter subsequently mortgaged his interest to Andrew Montagu, who died on the 8th of October, 1895, leaving the defendant G. D. Faber his sole executor and residuary legatee. In 1886 Lady Bateman became entitled for life to certain other properties in Norfolk, Suffolk, and Middlesex. A question having arisen as to whether by her succession to these estates she had not become entitled to an income of £8,000 per annum, the present action was commenced by her against G. D. Faber, Lord Bateman, and other defendants, claiming (*inter alia*) a declaration that she had not at any time since the execution of the indenture of 1867 succeeded to an "income" of £8,000 per annum. On the trial of the action on the 24th of June, 1897, it was ordered that an inquiry should be held as to whether the plaintiff had at any time since the 31st of December, 1885, succeeded to an "income" of £8,000 a year. An inquiry having been held in chambers, and the respective parties having agreed that the accounts should be taken only for a single year—i.e., the 11th of October, 1886, to the 11th of October, 1887, the master found that Lady Bateman's income for the year in question amounted only to £7,750 12s. It appeared that in

arriving at this sum the master had excluded from the lady's "income" certain payments for (1) tithes; (2) rent-charges under the Land Improvement Act, 1864; (3) voluntary abatements from tenants' rents. It also appeared that he had credited her with nothing in respect of (4) Broome Hall, which she personally occupied; or with respect to (5) Oakley Park, except for a period of about half a year during which it had been actually let. He had also credited the plaintiff with (6) only those copyhold fines which she had actually received during the year in question. It was contended generally on behalf of the defendants that "income" does not mean the actual net amount of money that comes into anyone's hands for actual spending purposes, but everything that comes into the recipient's hands after the deduction of paramount payments: *Reg. v. Commissioners of Southampton* (L. R. 4 H. L. 449), *Lawless v. Sullivan* (29 W. R. 907, 6 App. Cas. 373). It was contended also (1) that tithes were neither a charge on the inheritance (*Bailey v. Badham*, 33 W. R. 770, 30 Ch. D. 84), nor a personal liability on the owner (*Griffiths v. Daubus*, 4 W. R. 131; 6 & 7 Will. 4, c. 61, s. 67); (2) that rent-charges under the Improvement of Land Act, 1864, were attributable partly to capital and partly to interest; and that only the latter parts ought to be deducted from "income"; (3) that voluntary abatements of rent ought not to be allowed for; (4) that a fair occupation rent ought to be credited to the plaintiff for the use of Broome Hall; (5) that the plaintiff ought to be credited with the value of Oakley Park for the whole year, irrespective of whether, as a matter of fact, it happened to be let or not; (6) that an average ought to be taken of the value of the copyhold fines for, say, the last eleven years.

KEENEWICH, J.—It has been suggested in argument that "income" means "estate." I think it would not be difficult to distinguish between the two, but I do not propose to attempt it here. I have to deal with the phrase, "succeed to an income," and I must decline to construe it by importing other words. This lady is intended, subject to a certain proviso for cesser, to have the proceeds of a certain estate after payment thereout of all the annual and other outgoings. If she succeeds to a certain other "income," it is provided that the payment to her of the proceeds of that estate is to cease, and it is impossible to come to this proviso without a preconceived idea that this second "income" is intended to be of the same class as the income which it is meant to destroy. Now what is the popular meaning of the word "income"? I must not take it to mean the actual amount of money that remains in hand after a landlord has done his duty to the estate. But, *per contra*, I must ascertain as nearly as possible, not merely what passes through this lady's banking account, but what passes through it for her benefit; allowing for a fair, not a generous, expenditure (1) As to tithes, they are properly deducted, for, apart altogether from any theory on the subject, no landowner can be said to enjoy an income of £8,000 when what he really has is £8,000 less a certain amount of tithe. (2) As to rent-charges under the Land Improvement Act, 1864, the part attributable to capital, not less than the part attributable to interest, ought clearly to be deducted from "income." (3) As to voluntary allowances to tenants, it is easy to imagine generous abatements which could not be allowed in this account. Here, however, the evidence shows that all have been made in pursuance of previous agreements, or in order to retain tenants, or possibly to do what was being done by other people all round. (4) As to Broome Park, the plaintiff occupied it herself, but that does not make it income. *Non constat* that she could have let it, even though she had had to pay rent for another house. (5) As to Oakley Park, why is she to be credited with rent she never received? For part of this particular year she received no rent, and the master had to look at this year alone. (6) As to copyhold fines, the parties have agreed to take the actual accounts for a single year, and they cannot now be allowed to take an average in the case of one particular item. Under all these circumstances, I see no reason to interfere with the master's finding.—COUNSEL, *Renshaw, Q.C., Swinfen Eady, Q.C., and Brabant*; *Warrington, Q.C., and Beaumont*. SOLICITORS, *Greenfield & Cracknell*; *G. F. Hudson, Matthews, & Co.*

[Reported by J. E. MORRIS, Barrister-at-Law.]

Re STEAD, WHITHAM v. ANDREW. Farwell, J. 27th Nov.

WILL—SECRET TRUST—JOINT TENANTS—NOTICE TO ONE ONLY.

Action with witnesses to enforce an alleged secret trust. The testatrix by her will dated the 29th of April, 1897, after a number of specific and pecuniary legacies, left to the plaintiff and the defendant, Mrs. Andrew, her household linen, &c., absolutely, and devised and bequeathed her residuary real and personal estate to her executors and trustees, the defendant John March and the said Mrs. Whitham and Mrs. Andrew, on trust for sale, and subject to the payment of debts, expenses, and legacies to stand possessed thereof upon trust for Mrs. Whitham and Mrs. Andrew absolutely. After her death the testatrix alleged, and for the first time informed Mrs. Andrew, that the testatrix wished the residue of her estate to be given to the defendant J. W. Collett, and should it exceed £2,000 to certain charities named in the will.

FARWELL, J., after stating that he was not quite satisfied that the testatrix ever intended to create a secret trust, but that the plaintiff was bound by her own admissions, continued as follows:—The facts, therefore, stand thus: A gift by will to Mrs. Whitham and Mrs. Andrew in joint tenancy; a trust affecting that gift communicated by the testatrix after making her will to and accepted by Mrs. Whitham alone; entire ignorance of such gift by Mrs. Andrew until after the testatrix's death. The authorities establish the following propositions: If A. induces B. either to make or to abstain from revoking a will leaving him property by expressly promising or tacitly consenting to carry out B.'s wishes concerning it, the court will hold this to be a trust, and will compel A. to execute it: see *McCormick v. Grogan* (17 W. R. 961, at p. 963, L. R. 4 H. L. 82, at p. 88). If A. induces B. either to make or to leave unrevoked a will leaving

property to A. and C. as tenants in common by expressly promising or tacitly consenting that he and C. will carry out the testator's wishes, and C. knows nothing of the matter until after A.'s death, A. is bound, but C. is not: see *Tee v. Ferris* (2 K. & J. 357) the reason stated being that to hold otherwise would enable one beneficiary to deprive the rest of their benefits by setting up a secret trust. If, however, the gift were to A. and C. as joint tenants, the authorities have established a distinction between those cases in which the gift is made on the faith of an antecedent promise by A. and those in which the will is left unrevoked on the faith of a subsequent promise. In the former case the trust binds both A. and C. (*Russell v. Jackson*, 10 H. L. 204; *Jones v. Badley*, 16 W. R. 713, L. R. 3 Ch. 362), the reason stated being that no person can claim an interest under a fraud committed by another; in the latter case A. and not C. is bound (*Burney v. Macdonald*, 15 Sin. 6; *Moss v. Cooper*, 1 J. & H. 352), the reason stated (p. 367) being that the gift is not tainted with any fraud in procuring the execution of the will. I am bound to decide in accordance with these authorities, and I accordingly hold that Mrs. Andrew is not bound by any trust.—COUNSEL, *Dibdin*; *E. P. Hewitt*; *P. B. Abraham*; *Bramwell Davis, Q.C., and Errington*. SOLICITORS, *Vincent & Vincent*, for North & Son, Leeds; *Iliffe, Henley, & Sweet*, for Russell & Mackay, York; *Torr, Gribble, Oddie, & Sinclair*, for Nelson, Barr, & Nelson, Leeds.

[Reported by J. F. ISELIN, Barrister-at-Law.]

High Court—Queen's Bench Division.

GROSS AND OTHERS (Appellants) v. ASSESSMENT COMMITTEE OF WEST DERBY UNION (Respondents). Div. Court. 19th Dec.

RATING—POOR RATE—EXEMPTION FROM POLICE-STATION—RESIDENCES OF POLICE OFFICERS—RATEABILITY OF.

Case stated by quarter sessions. The appellants appealed against an assessment to a poor rate made by the respondents, and the appeal was heard at the General Quarter Sessions of the County of Lancaster (West Derby Division), held in Liverpool on the 17th of January, 1899. The appeal was dismissed subject to this case. The appeal was by the superintendent, inspector, and sergeant respectively of the county police for the Seaforth Division of Lancashire, against the assessment to poor rate of the dwelling-houses respectively occupied by them, which dwelling-houses the appellants contended were within the curtilage of the Seaforth police-station. The premises, the assessment of which was in question, were erected by the County Council of Lancashire in 1895 as residences for the members of the county police, together with other premises which the respondents do not claim to be rateable, the whole of the premises being vested in the county council. The premises erected in 1895, in addition to the cells for prisoners, living accommodation for the ordinary constables, charge-offices, magistrate's room, and other offices constituting the Seaforth police-station, comprise three dwelling-houses exclusively occupied by the appellants and their families for their domestic use. These dwelling-houses may be visited and inspected at any time by members of the standing joint committee, the chief constable, or the Government inspector. The front doors of these three houses open into the street, but from the superintendent's house there is direct access to all parts of the station, and from the backs of the inspector's and sergeant's houses there is access to the station by passing into the yards of the houses. In one of the bedrooms of the superintendent's house there is a speaking-tube communicating with the charge-office and day-room. In respect of these residences certain sums are deducted from the salaries of the appellants as rent for the premises occupied by them, and the sums so deducted are applied in reduction of the general police rate. These officers may be required to move elsewhere at any moment, but whilst they are attached to the Seaforth Division it is necessary that they should be resident within or adjacent to the police-station for the due carrying on of the work of the place, and when appointed to their respective offices they were compelled by the authorities to reside in such dwelling-houses. The police force resident in the station and in the three houses in question consists of eight constables and the three officers (the appellants), and there is frequent communication passing between the officers and those in charge of the prisoners; and no prisoner can be locked up, bailed, or remanded, unless the superintendent, inspector, or sergeant is present. In none of the houses is there any room set apart for any purpose other than for the use of the appellants and their families, and the appellants respectively provide the furniture for the houses occupied by them. The question for the opinion of the court was whether these dwelling-houses or any of them are liable to assessment for poor rate or not. For the appellants it was contended that the assessment committee were wrong in assessing the three dwelling-houses, the residences of the appellants, and that such dwelling-houses formed a part of, and a necessary part of, the police-station, which was exempt from assessment, and that these residences of the officers were therefore exempt as being a part of the police-station. For the respondents it was contended that the three residences formed no part of the police-station, that no part of the business of the police-station was conducted therein, but that all such business was done in the police-station itself, and that therefore the residences of these officers did not come within the exemption applicable to the police-station itself, but were occupied by the three appellants for their own private use. The following cases were cited and commented upon: *Gambier v. Lydford Overseers* (2 W. R. 226, 3 E. & B. 346), *Reg. v. St. Martin's, Leicester* (15 W. R. 1036, L. R. 2 Q. B. 493), *Shoeters v. Chelmsford Union* (39 W. R. 174; 1891, 1 Q. B. 339), *Leicester County Council v. Assessment Committee of Leicester* (46 W. R. 585, 78 L. T. N. S. 463), and *Bent v. Roberts* (26 W. R. 128, 3 Ex. D. 66).

THE COURT (DARLING and CHANNELL, JJ.) allowed the appeal, holding that the residences of the three officers were a part of the police station, and were with the police-station, exempt from assessment to poor rate.

DARLING, J.—The question is whether certain premises built in 1895 for the Seaforth county police are rateable or not. That question appears to me to depend very much on the view of the facts as stated in the case. These premises were all erected in 1895, and paragraph 4 of the case sets out what those premises were. It is perfectly clear, therefore, that although these dwelling-houses were occupied by these persons for their domestic use, they were occupied by them for certain purposes arising out of their employment, as we see by another paragraph of the case. That being so, what kind of exception is this which has to be applied? I think it is to be collected from the judgment of Bowen, L.J., in the Law Journal report in the case of *Showers v. Chelmsford Union* (80 L. J. M. C. 55), where he says: "But here there is no single building in the sense that it is one occupied as a bare trust for public purposes, for it is not a police-station as a whole." That meant to lay down the test that if the premises were occupied as a police-station as a whole then they would come within the exception of buildings occupied for public purposes. Fry, L.J., in that case laid down the same test, and Lord Esher said the question was chiefly one of fact. The question, therefore, comes to this, whether these buildings were occupied as a whole? The police officers do live in these houses; they are all surrounded by a wall, and there is frequent communication between these residences and the other parts of the station. The case tells us why this communication is passing—namely, because no prisoner can be locked-up or bailed unless one of these three officers is present. It would be only half a police-station if it were a place where, if you brought a prisoner, you could not lock him up; and it would be a very imperfect kind of police-station if you had got no one connected with the place who could either lock-up or bail. The question being mainly one of fact, it seems to me the proper conclusion of fact to arrive at is that these premises were occupied as a police-station as a whole, as one thing, and, therefore, these residences of the appellants were exempt with the rest of the station.

CHANNELL, J.—I also think that this is entirely a question of fact, as was said in *Showers v. Chelmsford Union*. On the whole, I think this case comes close to the line, but I think also that the building must be regarded as an entire building. The fact is that the outside boundary wall enclosed all of those buildings, and that seems to me to be enough—COUNSEL, *Pickford, Q.C.*, and *H. G. Steel; C. A. Russell, Q.C.*, and *Collingwood Hope*. SOLICITORS, *Ridsdale & Son*, for *H. E. Clare*, Preston; *Sharpe, Parker, & Co.*, for *Cleaver, Holden, Garnett, & Cleaver*, Liverpool.

[Reported by Sir SHERSTON BAKER, Bart., Barrister-at-Law.]

Re JOHN SCOTT, JUN. (Deceased). Div. Court. 11th and 15th Dec.

INLAND REVENUE—ESTATE DUTY—WILLS ACT (7 WILL. 4 AND 1 VICT. C. 26, s. 33)—FINANCE ACT (57 & 58 VICT. C. 30), ss. 1 AND 2—AGGREGATION.

Petition by the executors of the will of John Scott, jun., against a claim made by the Commissioners of Inland Revenue for estate duty. John Scott, jun., died on the 22nd of January, 1899, leaving a widow and daughter. By his will he left his property to the petitioners in trust for the widow and daughter, and after the death of the widow for the daughter absolutely. The total net value of the property passing on his death was £16,000. On the 12th of May, 1899, John Scott, sen., the father of John Scott, jun., died, having by his will dated the 5th of June, 1891, left to his son freehold property valued at £80,000. By virtue of the Wills Act, 1837, s. 33, this disposition took effect as if the death of John Scott, jun., had happened immediately after that of his father, and accordingly the freehold property passed to the petitioners as executors and trustees of the will of John Scott, jun. Estate duty was paid on this property in respect of the death of John Scott, sen. The Commissioners of Inland Revenue claimed that it should be aggregated with the rest of John Scott, jun.'s, property as property passing on his death within the Finance Act, 1894, and that estate duty was chargeable on the whole amount accordingly in respect of such death.

THE COURT (DARLING and CHANNELL, JJ.) gave judgment for the Crown.

DARLING, J., said he could not hold, under section 33 of the Wills Act and section 1 of the Finance Act, 1894, that this was property which "passed on the death" of John Scott, jun., but under section 2 (1) of the Finance Act it was property of which he was competent to dispose at the time of his death, and estate duty must consequently be paid on it.

CHANNELL, J., said the case turned on the question of the true construction of the Wills Act. That Act laid down that in circumstances such as the present a devise was not to lapse but to take effect as if the son had died after the father. If the son had actually survived the father the beneficiaries of the son would have taken the property subject to the payment of the duties to the Crown. [He referred to the cases of *Executors of Perry v. The Queen* (17 W. R. 382, L. R. 4 Ex. 27), *Lord Advocate v. Bogie* (1894, A. C. 87), and *Attorney-General v. Lloyd* (1895, 1 Q. B. D. 496).] In this case, therefore, duty must be paid as if the son had survived. The rate of duty must be arrived at by taking the rate applicable to the property when aggregated with the other property of John Scott, jun., but without allowing any additional duty on the £16,000 in consequence of such aggregation.—COUNSEL, *Joseph Walton, Q.C.*, and *Edwardes Jones*, for the petitioners; *Sir Richard Webster, A.G.*, *Sir R. B. Finlay, S.G.*, and *Faughan Hawkins*, for the Crown. SOLICITORS, *Crawley, Arnold, & Co.*; *The Solicitor for Inland Revenue*.

[Reported by P. B. DURNFORD, Barrister-at-Law.]

* * In the case of *Fox v. The Star Newspaper Co.* (ante, p. 116), Mr. W. Llewellyn Williams appeared with Mr. Blake Odgers, Q.C., and Mr. Temple Franks on behalf of the respondent.

LEGAL NEWS.

OBITUARY.

Mr. JOSEPH HENRY PETERS, solicitor, of Manchester, died on the 26th of December, at the age of thirty-seven years. He was the eldest son of the late Mr. Henry Lucy Peters, and was admitted in 1886, and was a member of the firm of Peters & Simpson. Outside his profession he was well known in Lancashire as an enthusiastic yachtsman, and was a member of the Royal Mersey Yacht Club and of the Southport Corinthian Yacht Club.

As we briefly announced last week, Mr. Serjeant SPINKS died on the 27th inst. He was called to the bar in 1843, and went the Northern circuit. He was created a serjeant in 1862. At the general election in 1874 he was returned as Member of Parliament for Oldham. He had for many years retired from practice, and was the last survivor at the bar of the Order of the Coif. For many years he had been chairman of the Faversham bench of magistrates.

APPOINTMENTS.

The Hon. W. MACPHERSON, Judge of the High Court, Bengal, has received the honour of Knighthood.

Mr. THOMAS MARCHANT WILLIAMS, barrister, has been appointed Stipendiary Magistrate for the Borough of Swansea, in the room of Mr. J. Coke Fowler, deceased.

His Honour Judge GREENWELL has been appointed the Umpire for the Northumberland Coal Trade Conciliation Board.

CHANGES IN PARTNERSHIPS.

ADMISSIONS.

Messrs. Slaughter & May, solicitors, of 18, Austin Friars, have taken Mr. G. M. SIMMONDS into partnership.

In consequence of the death of Mr. Henry Nelson, the senior partner in the firm of Nelson, Barr, & Nelson, solicitors, of Leeds, the surviving partners have arranged to take Mr. ARTHUR REGINALD CHORLEY into partnership, as on the 1st of January, 1900. Mr. Chorley has been with the firm for many years past. The partners in the new firm will be Messrs. FREDERICK HORATIO BARR, HERBERT NELSON, and ARTHUR REGINALD CHORLEY, and the style of the firm will be Barr, Nelson, & Co.

The firm of Messrs. Lee & Russell, solicitors, of Birmingham, has been joined, as from the 1st day of January, 1900, by Mr. ARTHUR MUSGROVE, who had been with them as managing clerk for some years. The style of the new firm will be Lee, Russell, & Musgrove.

Messrs. Thomson & Groom, solicitors, of 3, Raymond-buildings, Gray's-inn, have admitted into partnership with them, as from the 1st of January, Mr. JOHN HASSALL KIRTLEY, who has been associated with them for some years past. The future style of the firm will be Thomson, Groom, & Kirtley.

Messrs. Sharpe, Parker, Pritchards, & Barham, solicitors, of 12, Newcourt, Carey-street, W.C., and 9, Bridge-street, Westminster, have taken into partnership Mr. HERBERT BOWLING LAWFORD (late of the firm of Bower, Parkes, & Lawford, of 52, Lincoln's-inn-fields) and Mr. HENRY GIBBON PRITCHARD, the title of the firm being now Sharpe, Parker, Pritchards, Barham, & Lawford.

DISSOLUTION.

In consequence of the retirement of Mr. Lawford, as above mentioned, Messrs. Bower, Parkes, & Lawford, solicitors, have by mutual consent dissolved partnership, but Messrs. T. H. BOWER and F. PARKES will continue to practice at 52, Lincoln's-inn-fields, under the style of Bower & Parkes.

CHANGE OF ADDRESS.

MESSRS MICHAEL ABRAHAMSON, SONS, & CO., solicitors, have removed to No. 5, Tokenhouse-yard, Lothbury, E.C.

INFORMATION WANTED.

HARRIETT OUCHTERLONY, deceased, late of 42, Richmond-road, Westbourne-grove, Bayswater, and sometimes residing at Tunbridge Wells, at Ramsgate, and at 71, Warwick-road, Maida-hill.—Any person having the custody of, or who may have prepared, any Will for the above-named deceased is requested to communicate with Messrs. Grubbe & Troughton, solicitors, 52, Lincoln's-inn-fields, London, W.C.

WILLIAM PATRICK, deceased, late of the Manor-house, Martock, Somerset, D.I.G.H. (R.N., retired).—Any person having the custody of, or who may have prepared, any Will for the above-named deceased is requested to communicate with Messrs. Newman, Paynter, & Co., solicitors, Yeovil, and 1, Clement's-inn, London, W.C. Dated Yeovil, 16th Dec., 1899.

GENERAL.

The death is announced of Sir Gregory Paul, Advocate-General at Calcutta. He had been Advocate-General from 1872, and was made a C.I.E. in 1878, and K.C.I.E. in 1888.

The *Westminster Gazette* records the death of the Rev. George Fyler Tounesend, D.D., long well known in London as vicar of St. Michael, Burleigh-street. He was the last clerical proctor for granting marriage licences in Doctors' Commons.

OSBORNE, EDNEZZER, Herne Hill, Builder Jan 8 at 12
Bankruptcy bldg, Carey st

PALMER, THOMAS, West Hartlepool, Painter Jan 12 at 3
Off Rec, 25, John st, Sunderland

PAUL, HARRISON, Worthingham, Painter Jan 16 at 12
Court house, Nook st, Worthingham

PEYNE, WILLIAM, Harrington, Tailor Jan 8 at 12 Room
221, Temple chambers, Temple av, London

ROBIN, SYDNEY WILLIAM JOSEPH, Dalston, Doll Manu-
facturer Jan 8 at 12 Bankruptcy bldg, Carey st

SMITH, JOSEPH, Herne Hill, Meat Salesman Jan 5 at 12
Bankruptcy bldg, Carey st

TURNER, CHARLES McLELLAN, Bedford st, Strand Jan 5 at
1 Bankruptcy bldg, Carey st

WHITTAKER, GEORGE, Alsager, Cheshire, Grocer Jan 5 at
10.45 Off Rec, 23, King Edward st, Macclesfield

WRIGHT, RALPH, South Shields, Bootmaker Jan 5 at 12
Off Rec, 30, Mooley st, Newcastle on Tyne

Amended notice substituted for that published in the
London Gazette of Dec 22:

GEORGE, WILLIAM JOHN, Penny Stratford, Bucks, Farmer
Dec 30 at 12.30 Off Rec, 14, St Paul's sq, Bedford

ADJUDICATIONS.

BOWER, JOHN, Guisborough Stockton on Tees Pet Dec 22
Ord Dec 22

BROWN, SAMUEL, Chapside, Tailor High Court Pet Nov
19 Ord Dec 23

BUDDER, LOT, Verwood, Dorset, Coal Merchant Poole
Pet Dec 22 Ord Dec 22

CHANDLER, JOSEPH HENRY, Commercial rd East, Carman
High Court Pet Nov 1 Ord Dec 22

FOX, EDWARD FRANCIS, Alum Bay, I of W, Solicitor High
Court Pet Nov 13 Ord Dec 22

FREEMANT, JAMES, Wroughton, Wilts, Farmer Swindon
Pet Dec 22 Ord Dec 22

GRAY, JAMES, Henley on Thames, Draper Reading Pet
Dec 4 Ord Dec 22

HARPER, RICHARD BLUCHER, Willenden, Civil Engineer
High Court Pet Dec 6 Ord Dec 22

HART, CHARLES EDWIN, Clayton, Lancs, Wholesale Con-
fectioner Ashton under Lyne Pet Dec 22 Ord
Dec 22

KINDLEY, JOHN ROBERT, Carlisle, Builder Carlisle Pet
Dec 23 Ord Dec 23

JONES, JOHN, Tregea, Cardigans, Cattle Dealer Car-
marthen Pet Dec 22 Ord Dec 22

MURCH, WILLIAM, Dalston, Timber Merchant High Court
Pet Dec 13 Ord Dec 23

RETTICH, ADOLPH GEORG, Oppidians rd, Primrose Hill,
Stockbroker High Court Pet May 27 Ord Dec 22

SHIELDON, HARRY WILLIAM GRANT, Lavender rd, Clapham,
Carpenter High Court Pet Dec 22 Ord Dec 22

RECEIVING ORDERS.

BARLOW, JOHN, Stone, Staffs, Painter Stafford Pet Dec
15 Ord Dec 29

BONIFACE, GEORGE FRANK, Petersfield, Hants, Coal Dealer
Portsmouth Pet Dec 28 Ord Dec 28

CAIZLEY, THOMAS BREWIS, Portsmouth, Hatter Ports-
mouth Pet Dec 23 Ord Dec 23

CASTLE, WILLIAM, and HENRY CASTLE, Southwark Bridge
rd, Builders High Court Pet Dec 23 Ord Dec 23

CLAY, ALBERT, Sowerby Bridge, Yorks, Hatter Halifax
Pet Dec 30 Ord Dec 30

COOK, CHARLES CLEMENT, Duke st, Adelphi, Farmer
Bedford Pet Dec 8 Ord Dec 29

CROWTHER, JOE WILLIAM, Leeds, Draper Leeds Pet Dec
29 Ord Dec 29

DERRIDGE, SIBERA, Gurnard, I of W, Contractor Newport
Pet Dec 18 Ord Dec 29

EVANS, WILLIAM, Giffach Goch, Glam, Colliery Overman
Pontypridd Pet Dec 29 Ord Dec 29

HEATH, ADA JANE, and ALFRED JAMES TURVILLE, West
Bromwich, Boot Dealers West Bromwich Pet Dec 29
Ord Dec 29

LEYLAND, ROBERT, and JOSEPH WALMSLEY, Chorley, Joiners
Bolton Pet Dec 29 Ord Dec 29

MORGAN, ROBERT OWEN, Leeds, Commission Agent Leeds
Pet Dec 29 Ord Dec 29

NEWING, GEORGE STEPHEN, Dover, Whitesmith Canterbury
Pet Dec 29 Ord Dec 29

PARKER, CHARLES, Knowle, Warwick, Cattle Dealer Bir-
mingham Pet Dec 29 Ord Dec 29

SPEERING, EDWIN, Devizes, Wilts, Boot Maker Bath Pet
Dec 29 Ord Dec 29

WEBB, FREDERICK TOBIAS, Leeds Leeds Pet Dec 8 Ord
Dec 29

WHITE, HARRY, New Southgate, Provision Dealer
Edmonton Pet Dec 23 Ord Dec 23

WISSE, JOHN CHARLES, Nottingham, Fishmonger's Assistant
Nottingham Pet Dec 29 Ord Dec 29

WOODCOCK, FREDERICK MARSH, Strood, Kent, Butcher
Rochester Pet Dec 29 Ord Dec 29

FIRST MEETINGS.

ANDERSON, THOMAS, Hurst Green, Sussex, Draper Jan 10
at 2.30 Senior Off Rec, 24, Railway app, London
Bridge

ARKWRIGHT, THOMAS ARTHUR, Ashby de la Zouch,
Leicesters Commission Agent Jan 10 at 11.30 Mid-
land Hotel, Station st, Burton on Trent

BEARDS, NELSON MURRAY, Bradford, Glass Merchant
Jan 10 at 12 Off Rec Chamber, 31, Manor row, Brad-
ford

BLACKWELL, EDWARD CHARLES, Twickenham, Builder Jan
11 at 3 Off Rec, 95, Temple chambers, Temple av

BONIFACE, GEORGE FRANK, Petersfield, Hants, Coal Dealer
Jan 9 at 3.30 Off Rec, Cambridge junct, High
st, Portsmouth

BRACKENBURY, FREDERIC FABIAN, Farnborough, Hants,
Schoolmaster Jan 11 at 12.30 24, Railway app,
London Bridge

BROWN, WILLIAM HUTCHINSON, Whitburn, Durham,
Builder Jan 10 at 3 Off Rec, 25, John st, Sunderland

BUCKLE, CHARLES AMBROSE, Hove, Sussex Jan 9 at 12
Off Rec, 4, Pavilion bldgs, Brighton

BUTTERFIELD, FREDERICK HENRY, Golden Hill, Staffs,
Colliery Fireman Jan 9 at 11 Off Rec, Newcastle
under Lyme

CASTLE, WILLIAM, and HENRY CASTLE, Southwark Bridge
rd, Builders Jan 9 at 12 Bankruptcy bldg, Carey st

CLARKE WILLIAM THOMAS, Streatham Common, Builders
Jan 9 at 12.30 24, Railway app, London Bridge

CLEGG, JOHN, Rochdale, Beerhouse Keeper Jan 15 at 12
Townhall, Rochdale

COOMBER, FREDERICK, Flaxford, Kent, Grocer Jan 10 at 3
24, Railway app, London Bridge

DIMES, HENRY STEWART, Crondall, Hants, Agricultural
Labourer Jan 11 at 11.30 24, Railway app, London
Bridge

EARNSHAW, WALTER, Chadderton, nr Oldham, Labourer
Jan 23 at 10.30 Off Rec, Bank chambers, Queen st,
Oldham

ELLIS, ELEANOR SUSAN, Accomb, nr York Jan 10 at 12.15
Off Rec, 28, Stonegate, York

FENWICK, JAMES, Brompton on Swale, Yorks, Innkeeper
Jan 15 at 11.30 Court house, Northallerton

GAIZLEY, THOMAS BREWIS, Portsmouth, Hatter Jan 9 at 3
Off R.C. Cambridge junct, High st, Portsmouth

GAZZARD, WILLIAM, Tuffley, Glos, Farmer Jan 11 at 12
Off Rec, Station rd, Gloucester

GILLOW, HENRY, Greenwich, Tobacconist Jan 9 at 11.30
24, Railway app, London Bridge

GITTIER, THOMAS, West Felton, Salop, Malister Jan 9
at 11.15 The Priory, Wrexham

GRANT, JOSEPH EDWIN, Bradford, Butcher Jan 9 at 11
Off Rec, 31, Manor row, Bradford

GRAY, JAMES, Henley on Thames, Draper Jan 10 at 3
Bankruptcy bldg, Carey st

HEADON, WILLIAM HENRY, Newnham, Glos, Confectioner
Jan 9 at 12 Off R.C. 31, Alexandra rd, Swadwa

HURLEY, ALFRED AMBROSE, Greenwich, Licensed Victualler
Jan 9 at 12 24, Railway app, London Bridge

HYDE, FRED, Birmingham, Fruit Dealer Jan 10 at 11
174, Corporation st, Birmingham

JACKSON, HENRY, Derby, Fitter, Derby Jan 9 at 11 Off
Rec, 40, St Mary's gate, Derby

JENNINGS, HERBERT THOMAS, Greenwich Outler Jan 10 at
11.30 24, Railway app, London Bridge

LEYLAND, ROBERT, and JOSEPH WALMSLEY, Chorley,
Joiners Jan 12 at 3 16, Wood st, Bolton

MANN, ENSOCH, Crewe Colliery Agent Jan 16 at 11.30 Off
R.C. Kink st, Newcastle under Lyne

MARSH, WILLIAM CORFIELD, Worcester, Butcher Jan 10 at
12 174, Corporation st, Birmingham

ODELL, WILLIAM AMPHILL, Beds, Builder Jan 9 at 11.30
Off Rec, 22, Park row, Leeds

OWEN, THOMAS ALFRED, Leeds, Painter Jan 10 at 11 Off
Rec, 22, Park row, Leeds

PATTER, HENRY, Highgate rd Jan 9 at 1 Bankruptcy
bldg, Carey st

PAYNTER, FRANCIS BEVILLE DE FOX, Catford, Electrical
Engineer Jan 10 at 12.30 24, Railway app, London
Bridge

PODD, RICHARD, Kirkley, Lowestoft, Builder Jan 10 at 2.45
Suffolk Hotel, Lowestoft

PROCTOR, ALEXANDER WERDON COOPER, Lydd, Kent
Jan 23 at 2 County Court Office, 24, Cambridge rd,
Hastings

ROBERTS, TOM, Saddleworth, York, Grocer Jan 23 at 12
Off Rec, Bank chambers, Queen st, Oldham

STOCK, JOHN, Tynewydd, nr Bridgen, Fishmonger Jan 12
at 12.30 117, St Mary st, Cardiff

STURDY, WILLIAM, Middlesborough, Joiner Jan 9 at 11
Off Rec, 8, Albert rd, Middlesborough

SUMMERSCALES, RENEW, Oldham, Butcher Jan 23 at 11
Off Rec, Bank chambers, Queen st, Oldham

SUTTON, JAMES, Pembroke Dock, Shipwright Jan 26 at 12
Temperance hall, Pembroke Dock

TYVY, WILLIAM JAMES, Clifton, Bristol, Physician Jan 10
at 12 Off Rec, Baldwin st, Bristol

WATERS, J W, Upton, nr Aisle, Norfolk Jan 13 at 1 Off
Rec, 8 King st, Norwich

WATSON, JAMES BARRINGTON, Bristol, Plumber Jan 10 at
12.45 Off Rec, Baldwin st, Bristol

WRIGHT, JOHN THOMAS, Sowerby, Thirk, Grocer Jan 12
at 3 Off Rec, 8, Albert rd, Middlesborough

WILDE, WILLIAM HENRY, Rochdale, Joiner Jan 16 at 11.15
Townhall, Rochdale

WOODCOCK, FREDERICK MARSH, Strood, Kent, Butcher Jan
15 at 11.30 115, High st, Rochester

WYMARK, WILLIAM, Chelsea, Traveller Jan 9 at 11 Bank-
ruptcy bldg, Carey st

ADJUDICATIONS.

BARNARD, CHARLES F, Birmingham, Accountant Birming-
ham Pet Nov 7 Dec 30

BONIFACE, GEORGE FRANK, Petersfield, Hants, Coal Dealer
Portsmouth Pet Dec 28 Ord Dec 28

BUCKLE, CHARLES AMBROSE, Hove, Sussex Brighton Pet
Dec 9 Ord Dec 29

CAIZLEY, THOMAS BREWIS, Portsmouth, Hatter Portsmouth
Pet Dec 23 Ord Dec 23

CLAY, ALBERT, Sowerby Bridge, Yorks, Hatter Halifax
Pet Dec 30 Ord Dec 30

CLEGG, JOHN, Rochdale, Beerhouse Keeper Rochdale Pet
Dec 5 Ord Dec 30

CROWTHER, JOHN WILLIAM, Leeds, Draper Leeds Pet
Dec 29 Ord Dec 29

CUMBERLAND, C, Rye In, Peckham, Boot Dealer High
Court Pet Oct 23 Ord Dec 23

DIMES, HENRY STEWART, Crondall, Hants, Agricultural
Labourer Guildford Pet Dec 21 Ord Dec 20

EVANS, WILLIAM, Giffach Goch, Glam, Colliery Overman
Pontypridd Pet Dec 29 Ord Dec 29

HOWARD, WILLIAM, St Bride st, Ludgate circus High Court
Pet Dec 23 Ord Dec 29

HURLEY, ALFRED AMBROSE, Greenwich, Licensed Victualler
Greenwich Pet Nov 28 Ord Dec 29

LEYLAND, ROBERT, and JOSEPH WALMSLEY, Chorley,
Joiners Bolton Pet Dec 29 Ord Dec 29

LISTER, WILLIAM and LAURENCE BENDON JARROW, Durham,
Carting Contractors Newcastle on Tyne Pet Dec 19
Ord Dec 29

NEWING, GEORGE STEPHEN, Dover, Whitesmith Canter-
bury Pet Dec 29 Ord Dec 29

O'BRIEN, DANIEL STANISLAUS PATRICK, Great Marlow,
Bucks, Army Officer Aylesbury Pet Oct 30 Ord
Dec 30

OSBORNE, EDNEZZER, Spencer rd, Herne Hill, Builder
High Court Pet Nov 24 Ord Dec 29

PODD, RICHARD, Kirkley, Lowestoft, Builder Great
Yarmouth Pet Dec 9 Ord Dec 30

PROCTOR, ALEXANDER WARDEN COOPER, Lydd, Kent
Hastings Pet Nov 21 Ord Dec 30

REDDEP, FRANCIS ABEL OSMOND, Croydon, Fishmonger
Croydon Ord Dec 29

SHARPE, FREDERICK LEOPOLD, Sheffield, Butcher Sheffield
Pet Dec 1 Ord Dec 30

SIMMS, C W, Wandsworth, Jeweller Wandsworth Pet
Nov 13 Ord Dec 29

SPEERING, EDWIN, Devizes, Wilts, Boot Maker Bath Pet
Dec 29 Ord Dec 29

STANDEN, ALFRED JAMES, St Leonards, Fishmonger
Brighton Ord Dec 29

SUTTON, JAMES, Pembroke Dock, Shipwright Pembroke
Dock Pet Dec 16 Ord Dec 29

WALDRON, ROBERT WILLIAM, Clapham Park rd, Surveyor
High Court Pet Nov 9 Ord Dec 28

WATKINS, J W, Upton, nr Aisle, Norfolk Norwich Pet
Nov 14 Ord Dec 30

WHITE, HARRY, New Southgate, Provision Dealer Ed-
monton Pet Dec 23 Ord Dec 23

WILDE, WILLIAM HENRY, Rochdale, Joiner Rochdale
Pet Nov 29 Ord Dec 30

WISSE, JOHN CHARLES, Nottingham, Fishmonger's Assistant
Nottingham Pet Dec 29 Ord Dec 29

WOODCOCK, FREDERICK MARSH, Strood, Kent, Butcher
Rochester Pet Dec 29 Ord Dec 29

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The Stock will be inscribed in the books of the Bank of England, and consolidated with the existing Local Loans Stock.

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Where no allotment is made the deposit will be returned, and in the case of partial allotment the balance of the deposit will be applied towards the first instalment.

Tenders may be for the whole or any part of the Stock. Each tender must state what amount of money will be given for every £100 of Stock. The minimum price, below which no tender will be accepted, has been fixed at £97 10s. for every £100 of Stock. All tenders must be at prices which are multiples of sixpence.

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The dates on which the further payments on account of the Loan will be required, are as follows:—

On Tuesday, the 23rd January, 1900, { so much as, when added to the deposit, will leave Sixty Pounds (Sterling) to be paid for each hundred pounds of stock;

On Tuesday, the 20th February, 1900, £30 per cent.;

On Tuesday, the 20th March, 1900, £80 per cent.

The instalments may be paid in full on or after the 23rd January, 1900, under discount at the rate of £2 per cent. per annum. In the case of default in the payment of any instalment at its proper date, the deposit and instalments previously paid will be liable to forfeiture.

Scrip Certificates to bearer, with coupon attached for the Dividend payable 5th April next, will be issued in exchange for the provisional receipts. The Stock will be inscribed in the Bank books on or after 20th March, 1900, but scrip paid up in full in anticipation may be forthwith inscribed.

Applications must be made upon the printed forms, which may be obtained at the Bank of England, or any of its Branches; at the Bank of Ireland; and of Messrs. Mullens, Marshall & Co., 4, Lombard-street, E.C.

BANK OF ENGLAND, 3rd January, 1900.

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June, 1899—A pupil gained the B.C.L. degree at Oxford.

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